

**VOTING DOCUMENT
TOWN OF SOUTHBRIDGE
FISCAL YEAR 2018 TOWN MANAGER'S BUDGET
MARCH 27, 2017**

BUDGET BOOK SECTION	FY 2018 BUDGET APPROPRIATION VOTE	TRANSFERS	RAISE AND APPROPRIATE
Section 3 GENERAL GOVERNMENT			
TOWN COUNCIL	16,390		16,390
TOWN MANAGER	279,299		279,299
TOWN ACCOUNTANT	163,033		163,033
ASSESSORS	197,795		197,795
TOWN TREASURER / COLLECTOR	398,134		398,134
TOWN ATTORNEY	137,000		137,000
TOWN CLERK	173,138		173,138
ELECTIONS & REGISTRATION	40,105		
LESS: SALE OF STREET LIST BOOKS #6673		(500)	39,605
PLANNING BOARD	69,374		69,374
ECONOMIC DEVELOPMENT	62,452		62,452
CABLE TV ADVISORY COMMITTEE	159,509		
LESS: CABLE OPERATING ACCOUNT		(159,509)	0
Section 3 GENERAL GOVERNMENT PROGRAM ACCOUNTS			
ADMINISTRATION			
AUDIT FEES	35,000		
COPY MACHINE COSTS	18,000		
TELEPHONE	41,000		
POSTAGE	43,000		
NATURAL GAS	30,000		
HEATING FUEL	85,000		
PROPERTY MANAGEMENT MISCELLANEOUS	10,000		
RESERVE FOR PROPERTY REPAIR, MAINTENANCE & DEMO	50,000		
FUEL & LUBRICANTS	140,000		
SUB-TOTAL ADMINISTRATION	452,000		452,000
DATA PROCESSING	190,945		190,945
COUNCIL RESERVE	100,000		100,000
CONTRIBUTORY RETIREMENT	3,248,870		3,248,870
Section 3 PERSONNEL			
SICK/VACATION LEAVE BUYBACK	28,880		
RECRUITMENT & PROCESSING	7,100		
IN SERVICE TRAINING	2,000		
EMPLOYER MEDICARE TAX	127,000		
SUB-TOTAL PERSONNEL	164,980		164,980
GROUP HEALTH & LIFE	3,907,291		3,907,291
Section 3 GENERAL INSURANCE			
WORKER'S COMPENSATION	188,000		
POLICE & FIRE INDEMNIFICATION	50,000		
UNEMPLOYMENT COMPENSATION	15,000		
PROPERTY & LIABILITY INSURANCE	287,000		
DEDUCTIBLE LIABILITY	2,500		
SUB-TOTAL GENERAL INSURANCE	542,500		542,500
Section 3 BOARDS, COMMITTEES, COMMISSIONS			
CENTRAL MASS REGIONAL PLANNING	4,558		
CONSERVATION COMMISSION	400		
LICENSING BOARD	500		
HISTORICAL COMMISSION	750		
ZONING BOARD OF APPEALS	500		
SUB-TOTAL BOARDS & COMMITTEES	6,708		6,708

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Section 7 DEBT SERVICE			
PRINCIPAL ON DEBT	1,775,738		
INTEREST ON LONG TERM DEBT	936,138		
INTEREST ON SHORT TERM DEBT	5,000		
ISSUANCE EXPENSE	1,000		
		(6,046)	
LESS: SEPTIC LOAN PROGRAM #6753		(680,000)	
LESS: DEBT SERVICE RESERVE TRANSFER		(27,891)	
LESS: ARMORY DEBT SERVICE TRANSFER		(296,115)	
LESS: ACCESS ROAD DEBT SERVICE		(9,405)	
LESS: 115 MARCY ST. DAYCARE DEBT SERVICE			
SUB-TOTAL DEBT SERVICE	2,717,876		1,698,419
Section 3 SPECIAL ACCOUNTS			
REVALUATION SERVICES	45,000		
AMBULANCE BILLING SERVICES	33,000		
MEDICAID BILLING	22,000		
GASB 45 OPEB ACTUARIAL STUDY UPDATE	7,000		
SUB-TOTAL SPECIAL ACCOUNTS	107,000		107,000
MISCELLANEOUS			
STATE & COUNTY ASSESSMENTS	<i>RAISED ON RECAP</i>		
OVERLAY RESERVE	<i>NOT IN TOTAL</i>		
SUB-TOTAL MISCELLANEOUS	<i>NO VOTE REQUIRED</i>		
GENERAL GOVERNMENT TOTAL	13,134,399	(1,179,466)	11,954,933
Section 4 PUBLIC SAFETY			
POLICE	3,646,226		3,646,226
FIRE & AMBULANCE	2,380,355		2,380,355
INSPECTIONS	134,575		134,575
Section 4 PUBLIC SAFETY PROGRAM ACCOUNTS			
STREET LIGHTS	142,000		
TOTAL PUBLIC SAFETY PROGRAM	142,000		142,000
PUBLIC SAFETY TOTAL	6,303,156	0	6,303,156
Section 5 PUBLIC WORKS			
DPW OPERATIONS & ADMINISTRATION	1,723,171		
LESS: SALE OF LOTS & GRAVES #8022		(5,000)	
LESS: PERPETUAL CARE INTEREST #8100		(2,000)	1,716,171
DPW SNOW & ICE	400,000		400,000
PUBLIC WORKS TOTAL	2,123,171	(7,000)	2,116,171
Section 6 HUMAN SERVICES			
HEALTH DEPARTMENT	829,199		
LESS: LANDFILL REIMBURSEMENT FUND #6785		(56,000)	773,199
VETERANS AND COMMUNITY CENTER	102,053		102,053
LIBRARY	516,207		516,207
RECREATION	41,585		41,585
E.H.S. PROGRAM ACCOUNTS			
VETERANS BENEFITS	140,000		
VETERANS MEMORIALS	2,700		
E.H.S. PROGRAM ACCTS.	142,700		142,700
HUMAN SERVICES TOTAL	1,631,744	(56,000)	1,575,744

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EDUCATION			
Section 10 SOUTHBRIDGE PUBLIC SCHOOLS	26,786,735		26,786,735
SOUTHBRIDGE PUBLIC SCHOOLS TOTAL	26,786,735	0	26,786,735
Section 6			
S.W.C.R.S.D. (BAY PATH)	893,163		893,163
S.W.C.R.S.D. (BAY PATH) DEBT SERVICE	223,092		223,092
SUB-TOTAL BAYPATH	1,116,255		1,116,255
EDUCATION TOTAL	27,902,990	0	27,902,990
GENERAL FUND TOTALS	51,095,460	(1,242,466)	49,852,994
Section 8 SEWER ENTERPRISE FUND			
SEWER FUND BUDGET (\$629,498 appropriated in the General Fund)	3,872,766		3,872,766
Section 8 WATER ENTERPRISE FUND			
WATER FUND BUDGET (\$629,597 appropriated in the General Fund)	3,254,638		3,254,638
ENTERPRISE FUNDS TOTAL	7,127,404	0	7,127,404
TOTALS	58,222,864	(1,242,466)	56,980,398

FY 18 General Government Operating Budget

<u>Department</u>	<u>Fy '16 Actual</u>	<u>FY '17 Budgeted</u>	<u>FY '18 Town Mgr. Recommended</u>	<u>% Change</u>
Town Council	\$ 12,760.63	\$ 15,950.00	\$ 16,390.00	2.76%
Town Manager	\$ 250,996.40	\$ 274,935.00	\$ 279,299.00	1.59%
Town Accountant	\$ 153,976.92	\$ 157,916.00	\$ 163,033.00	3.24%
Assessor	\$ 190,288.01	\$ 194,898.00	\$ 197,795.00	1.49%
Treasurer/Collector	\$ 373,219.02	\$ 395,184.00	\$ 398,134.00	0.75%
Town Attorney	\$ 145,496.60	\$ 137,000.00	\$ 137,000.00	0.00%
Town Clerk	\$ 166,111.40	\$ 170,480.00	\$ 173,138.00	1.56%
Elections	\$ 32,381.98	\$ 67,821.00	\$ 40,105.00	-40.87%
Planning	\$ 19,280.51	\$ 22,785.00	\$ 69,374.00	204.47%
Economic Development	\$ 61,726.96	\$ 61,018.00	\$ 62,452.00	2.35%
Cable Access	\$ 97,327.74	\$ 148,909.00	\$ 159,509.00	7.12%
Administration	\$ 362,288.36	\$ 550,500.00	\$ 452,000.00	-17.89%
Data Processing	\$ 165,299.23	\$ 190,945.00	\$ 190,945.00	0.00%
Reserve Fund	\$ 23,611.00	\$ 100,000.00	\$ 100,000.00	0.00%
Personnel	\$ 177,302.72	\$ 164,946.00	\$ 164,980.00	0.02%
Boards	\$ 5,277.72	\$ 6,347.00	\$ 6,708.00	5.69%
Special Articles	\$ 109,547.02	\$ 99,000.00	\$ 107,000.00	8.08%
Police	\$ 3,396,394.98	\$ 3,520,500.00	\$ 3,646,226.00	3.57%
Fire	\$ 2,281,715.87	\$ 2,350,025.00	\$ 2,380,355.00	1.29%
Inspections	\$ 110,009.64	\$ 121,434.00	\$ 134,575.00	10.82%
Public Safety (Streetlights)	\$ 189,891.06	\$ 142,000.00	\$ 142,000.00	0.00%
Dep't. Public Works	\$ 1,610,444.41	\$ 1,681,349.00	\$ 1,723,171.00	2.49%
Snow & Ice	\$ 398,044.75	\$ 400,000.00	\$ 400,000.00	0.00%
Health Dept.	\$ 739,146.23	\$ 820,887.00	\$ 829,199.00	1.01%
Veterans/Comm. Services	\$ 93,390.03	\$ 99,510.00	\$ 102,053.00	2.56%
Library	\$ 488,413.19	\$ 504,220.00	\$ 516,207.00	2.38%
Recreation Dept.	\$ 37,820.65	\$ 40,530.00	\$ 41,585.00	2.60%
Unclassified	\$ 159,179.82	\$ 142,700.00	\$ 142,700.00	0.00%
Totals:	\$ 11,851,342.85	\$ 12,581,789.00	\$ 12,775,933.00	1.54%

PROJECTION MODEL

	2016	2017	2018	Diff. from FY '17	% Increase (Decrease)
REVENUES:					
Property Tax Levy	\$ 18,501,046	\$ 19,194,079	\$ 20,188,508	\$ 994,429	5.18%
Tax Levy Base	\$ 18,042,455	\$ 18,700,418	\$ 19,735,957	\$ 1,035,539	5.54%
New Growth	\$ 235,883	\$ 274,666	\$ 234,000	\$ (40,666)	-14.81%
Bay Path Debt Exclusion	\$ 222,708	\$ 218,995	\$ 218,551	\$ (444)	-0.20%
Cherry Sheet Receipts (Governor's Proposal)	\$ 23,177,663	\$ 24,004,898	\$ 25,443,488	\$ 1,438,590	5.99%
Ch. 70	\$ 19,688,050	\$ 20,433,070	\$ 21,123,574	\$ 690,504	3.38%
UGGA	\$ 3,243,179	\$ 3,382,636	\$ 3,514,559	\$ 131,923	3.90%
Charter School Reimbursement 75%	\$ 850,000	\$ -	\$ -	\$ -	100.00%
Other Sources	\$ 50,000	\$ 50,000	\$ 100,000	\$ 50,000	100.00%
Local Receipts	\$ 5,522,866	\$ 5,942,687	\$ 5,545,239	\$ (397,448)	-6.69%
Motor Vehicle Excise	\$ 1,351,477	\$ 1,500,287	\$ 1,562,370	\$ 62,083	4.14%
Landfill Royalty	\$ 950,000	\$ 920,000	\$ -	\$ (920,000)	-100.00%
Landfill Reimbursement	\$ 590,000	\$ 590,000	\$ 595,000	\$ 5,000	0.85%
Other Local Receipts	\$ 2,451,154	\$ 2,757,515	\$ 3,217,634	\$ 460,119	16.69%
Commercial Drive Reimbursement	\$ 180,235	\$ 174,885	\$ 170,235	\$ (4,650)	-2.66%
Transfers from Other Available Funds	\$ 1,237,514	\$ 1,251,297	\$ 1,242,466	\$ (8,831)	-0.71%
Armory Debt Service	\$ 55,024	\$ 52,124	\$ 27,891	\$ (24,233)	-46.49%
Commercial Drive Reimbursement	\$ 280,740	\$ 290,765	\$ 296,115	\$ 5,350	1.84%
Septic Loan Reimbursement	\$ 6,046	\$ 6,046	\$ -	\$ -	0.00%
Debt Service - Millennium	\$ 695,000	\$ 680,000	\$ 680,000	\$ -	0.00%
115 Marcy Street Debt Service	\$ 10,865	\$ 9,653	\$ 9,405	\$ (248)	-2.57%
Cable Operating Budget Offset	\$ 126,419	\$ 148,909	\$ 159,509	\$ 10,600	7.12%
Other Available Funds	\$ 63,420	\$ 63,800	\$ 63,500	\$ (300)	-0.47%
Transfer from Baypath Bond Premium	\$ 2,413	\$ 4,541	\$ 4,541	\$ -	0.00%
Enterprise Fund Indirect Costs	\$ 1,209,495	\$ 1,233,685	\$ 1,259,095	\$ 25,410	2.06%
Water	\$ 596,379	\$ 608,307	\$ 629,597	\$ 21,290	3.50%
Sewer	\$ 613,116	\$ 625,378	\$ 629,498	\$ 4,120	0.66%
TOTAL REVENUES	\$ 50,550,997	\$ 51,681,187	\$ 53,783,337	\$ 2,102,150	4.07%
EXPENSES:					
Cherry Sheet Off-Sets	\$ 99,718	\$ 64,808	\$ 39,269	\$ (25,539)	-39.41%
Snow and Ice Deficit	\$ -	\$ -	\$ -	\$ -	0.00%
Slate & County Cherry Sheet Charges	\$ 1,433,343	\$ 1,692,932	\$ 2,448,608	\$ 755,676	44.64%
School Choice Assessment	\$ 1,301,647	\$ 1,545,746	\$ 1,490,198	\$ (55,548)	-3.59%
Charter School Assessment	\$ -	\$ -	\$ 800,000	\$ 800,000	100.00%
Other Charges	\$ 137,696	\$ 147,186	\$ 158,410	\$ 11,224	7.63%
Allowance for Abatement and Exemptions	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	0.00%
General Government Operating:	\$ 12,520,175	\$ 12,589,789	\$ 12,775,933	\$ 186,144	1.48%
Town Operating	\$ 12,520,175	\$ 12,443,184	\$ 12,775,933	\$ 332,749	2.67%
Town Manager Adjustments	\$ -	\$ 138,605	\$ -	\$ (138,605)	-100.00%
Human Resource Study	\$ -	\$ 8,000	\$ -	\$ (8,000)	-100.00%
Insurances:	\$ 3,778,631	\$ 4,036,243	\$ 4,449,791	\$ 414,548	10.27%
Group Health and Life Insurance	\$ 3,250,000	\$ 3,509,000	\$ 3,907,291	\$ 407,291	11.64%
Property & Casualty	\$ 312,860	\$ 307,500	\$ 289,500	\$ (18,000)	-5.85%
Workers' Compensation	\$ 200,771	\$ 212,743	\$ 238,000	\$ 25,257	11.87%
Unemployment	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.00%
Retirement	\$ 2,948,711	\$ 3,067,673	\$ 3,248,870	\$ 181,197	5.91%
Debt	\$ 2,796,207	\$ 2,842,129	\$ 2,717,876	\$ (124,253)	-4.37%
Baypath Regional School:	\$ 1,100,207	\$ 1,055,213	\$ 1,116,255	\$ 61,042	5.78%
Baypath Budget	\$ 875,086	\$ 831,677	\$ 893,163	\$ 61,486	7.39%
Baypath Capital	\$ 225,121	\$ 223,536	\$ 223,092	\$ (444)	-0.20%
Southbridge Public Schools	\$ 25,674,005	\$ 26,133,400	\$ 26,786,735	\$ 653,335	2.50%
TOTAL EXPENSES	\$ 50,550,997	\$ 51,681,187	\$ 53,783,337	\$ 2,102,150	4.07%
Revenues Over (Under) Expenditures	\$ -	\$ 0	\$ -	\$ (0)	